HOUSE BILL No. 1635

DIGEST OF INTRODUCED BILL

Citations Affected: IC 7.1-4.

Synopsis: Taxes on alcoholic beverages. Increases the excise taxes on alcoholic beverages.

Effective: July 1, 2005.

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January 19, 2005, read first time and referred to Committee on Public Policy and Veterans Affairs.





First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

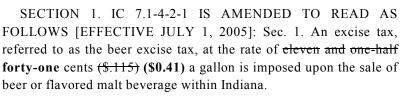
Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1635

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:



SECTION 2. IC 7.1-4-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. Rate of Tax. An excise tax at the rate of two nine dollars and sixty-eight fifty-nine cents (\$2.68) (\$9.59) a gallon is imposed upon the sale, gift, or the withdrawal for sale or gift, of liquor and wine that contains twenty-one percent (21%), or more, of absolute alcohol reckoned by volume.

SECTION 3. IC 7.1-4-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. An excise tax at the rate of forty-seven one dollar and sixty-eight cents (\$0.47) (\$1.68) a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of wine, except hard cider, within this state.

SECTION 4. IC 7.1-4-4.5-1 IS AMENDED TO READ AS



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1	FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. An excise tax at the	
2	rate of eleven and one-half forty-one cents (\$0.115) (\$0.41) a gallon	
3	is imposed upon the manufacture and sale or gift, or withdrawal for	
4	sale or gift, of hard cider within Indiana.	
5	SECTION 5. IC 7.1-4-5-1 IS AMENDED TO READ AS	
6	FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. Rate of Tax. An	
7	excise tax at the rate of five eighteen cents (5ϕ) (\$0.18) a gallon, or	
8	fraction of a gallon, is imposed upon the sale, gift, exchange, or barter	
9	of liquid malt or wort.	
10	SECTION 6. [EFFECTIVE JULY 1, 2005] IC 7.1-4-2-1,	
11	IC 7.1-4-3-1, IC 7.1-4-4-1, IC 7.1-4-4.5-1, and IC 7.1-4-5-1, all as	
12	amended by this act, apply to transactions occurring after June 30,	
13	2005.	

